--- CANADIAN RAW LEAF TOBACCO (RL) - Series “C” - 318 x 20 mm. ---

--- Recess printed in dull GREEN ink - with *4 mm. blue controls* - with 1/2 LIVRE at the right end ---

--- RL-12 - 1 Pound - *fine roulette* - scanned at 50% scale ---

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The catalogue lists these CANADIAN RAW LEAF TOBACCO strips as follows:

RL-12	1 pound, recess printed, green, fine roulette, inscribed **LIVRE** on the right end
RL-15†	1 pound, recess printed, green, fine roulette, inscribed **POUND** on the right end - **WANTED!**
RL-18	RL-12 surcharged **8¢ / EXCISE / TAX**
RL-24	RL-18 surcharged **20¢ / EXCISE / TAX** with six 10 x 2 mm red *killer* bars
RL-30†	RL-24 with five 10 x 2 mm red *killer* bars deleting the **20¢ / EXCISE / TAX** - **WANTED!**

CANCEL HERE
1 POUND
CAUTION - WHEN THIS PACKAGE IS OPENED THE STAMPS MUST BE BROKEN AND WHEN THE CONTENTS HAVE BEEN REMOVED THE STAMPS MUST BE DESTROYED
PENALTY FOR NON-COMPLIANCE
CANADIAN RAW LEAF TOBACCO SERIES C
AVERTISSEMENT - CE TIMBRE DOIT ÊTRE BRISÉ POUR OUVRIR LE PAQUET ET DOIT ÊTRE COMPLÈTEMENT DÉTRUIT LORSQUE LE PAQUET EST VIDE.
TOUTE CONTRAVENTION EST PUNISSABLE D'UNE AMENDE.
NUMBER
0032572
1 LIVRE
OBLITÉRATION ICI

RL-12 - 1 pound, *fine roulette*, control **0032572**, o.g., with **1/2 LIVRE** at the right end

0032572★	RL-12	1 pound, fine roulette
0094509	RL-12	1 pound, fine roulette
0248879	RL-12	1 pound, fine roulette, stamped **J. V. PERRAULT / 6246 BLVD. S. LAUR / MONTREAL**
0248883	RL-12	1 pound, fine roulette, stamped **J. V. PERRAULT / 6246 BLVD. S. LAUR / MONTREAL**
0344902	RL-12	1 pound, fine roulette
0741958	RL-12	1 pound, fine roulette, torn, rollered **29-10-D**
0897509	RL-12	1 pound, fine roulette, torn, rollered **7-10-D**
0898448	RL-12	1 pound, fine roulette, rollered **7-10-D**
0998312	RL-12	1 pound, fine roulette, torn, rollered **47-10-D**
1223679	RL-12	1 pound, fine roulette

--- BABN dark blue surcharge of RL-12 - for the March 1943 Budget ---

--- RL-18 - 8¢ / EXCISE / TAX on 1 Pound - *fine roulette* - with 1/2 LIVRE at the *right end* ---

The Budget of March 3, 1943 imposed an excise tax of 8¢ per pound on *Domestic Raw Leaf Tobacco* BABN surcharged **RL-12** with their 3 and 2 mm. three-line Gothic **8¢ / EXCISE / TAX** as **RL-18**.

CANCEL HERE
1 POUND
8¢ EXCISE TAX
CAUTION - WHEN THIS PACKAGE IS OPENED THE STAMPS MUST BE BROKEN AND WHEN THE CONTENTS HAVE BEEN REMOVED THE STAMPS MUST BE DESTROYED
PENALTY FOR NON-COMPLIANCE
CANADIAN RAW LEAF TOBACCO SERIES C
AVERTISSEMENT - CE TIMBRE DOIT ÊTRE BRISÉ POUR OUVRIR LE PAQUET ET DOIT ÊTRE COMPLÈTEMENT DÉTRUIT LORSQUE LE PAQUET EST VIDE.
TOUTE CONTRAVENTION EST PUNISSABLE D'UNE AMENDE.
NUMBER
2371935
1 LIVRE
OBLITÉRATION ICI

RL-18 - **8¢ / EXCISE / TAX** on 1 pound, *fine roulette*, control **2371935**, with **1/2 LIVRE** at the right end, roller cancelled **2-10-D** in violet ink, by “Canadian Tabacofina Ltd.”, Montreal

1890766	RL-18	**8¢ / EXCISE / TAX** on 1 pound, fine roulette, rollered **1-10-D**
2276247	RL-18	**8¢ / EXCISE / TAX** on 1 pound, fine roulette, rollered **28-10-D**
2371935★	RL-18	**8¢ / EXCISE / TAX** on 1 pound, fine roulette, rollered **2-10-D**
2276126	RL-18	**8¢ / EXCISE / TAX** on 1 pound, fine roulette, rollered **16-10-D**
2371932	RL-18	**8¢ / EXCISE / TAX** on 1 pound, fine roulette, rollered **48-10-D**
3176832	RL-18	**8¢ / EXCISE / TAX** on 1 pound, fine roulette, rollered **48-10-D**

The Lee Brandom "Supplement" (on page 21) lists this overprint on the one pound dull green Series "C" strip, as **10c. / EXCISE / TAX** deleted with five red bars over **8c. / EXCISE / TAX** deleted with six red bars. There seems to be an inconsistency in the amount of this overprint. From the following, it seems that Brandom is in error, and the catalogue should read **20c. / EXCISE / TAX**. Note that a **10c. / EXCISE / TAX** surcharge was applied to the "Series D" 1/2 pound strip - see the next file.

Lee Brandom lists a 4¢ excise tax stamp used on the 1/2 pound, brown strip - and an 8¢ excise tax stamp used on the 1 pound, green stamp. It seems to me that these *do not* deserve a separate catalogue number.

From the collection of Fritz Angst comes the following

CANCEL HERE
1 POUND
CAUTION - WHEN THIS PACKAGE IS OPENED THE STAMPS MUST BE BROKEN AND WHEN THE CONTENTS HAVE BEEN REMOVED THE STAMPS MUST BE DESTROYED.
PENALTY FOR NON-COMPLIANCE
OBLITERATION ICI
CANA RAW TOBA
DIAN LEAF ACCO
AVERTISSEMENT - CETIMBRE DOIT ÊTRE BRISÉ POUR OUVRIR LE PAQUET ET DOIT ÊTRE COMPLÈTEMENT DÉTRUIT LORSQUE LE PAQUET EST VIDE.
TOUTE CONTRAVENTION EST PUNISSABLE D'UNE AMENDE
4703872
1 LIVRE

RL-24 - a BABN re-surcharge using a 10 mm. ■ plus a 4 and 3 mm. **20¢ / EXCISE / TAX**, over the 3 and 2 mm. **8¢ / EXCISE / TAX** on 1 pound, green

4703872 RL-24 **20¢ / EXCISE / TAX** with a ■ killer over **8¢ / EXCISE / TAX**, cancelled by six horizontal red lines, rollered **10-40-D**

--- The 10 mm. square red killer is composed of six stacked lines ---

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From the CRS Bulletin No. 126 - of May 1952

Through the courtesy of Mr. L. A. White of Customs and Excise, we are able to give our members the following information concerning new excise stamps called for by changes in tax rates.

The Canadian raw leaf tobacco stamps of the denominations of 1/4 lb., 1/2 lb., and 1 lb., were overprinted as to the excise tax applicable upon each denomination. All stamps were recalled from our ports and returned to our contractors, the British American Bank Note Company, who deleted the overprint as to tax, in blue; therefore, possibly it will be noticed by a collector that stamps of raw leaf would have the overprint blocked out possibly in two places, as it was necessary also to perform this operation a year ago when the taxes increased. Raw leaf tobacco stamps will hereafter be issued by the Department not showing overprint as to the amount of excise tax applicable."

Mr. White reports another set of re-surcharges made in preceding year. Did a **10¢ / EXCISE / TAX** re-surcharge precede the **20¢ / EXCISE / TAX** re-surcharge? From the Fritz Angst strip, it seems that **20¢ / EXCISE / TAX** were made on the one pound strip, before it was decided to discontinue the use of re-surcharging on the Raw Leaf strips. The Brandom "Supplement" (on page 21) lists the 1951 overprint of the one pound dull green Series "C" strip, as **10¢ EXCISE TAX** deleted with five red bars over **8¢ / EXCISE / TAX** deleted with six red bars. See the following - from the "Canadian Revenue Newsletter", No. 71, December 2010.

Fritz Angst's discovery represents the April 1951 deletion by the British American Bank Note Company (BABN) of the prior amount of excise tax. An example of the April 1952 deletion by BABN of the 1951 rate is listed in the 1980 supplement to the Brandom catalogue. (The Lee Brandom description of this 1-pound Raw Leaf stamp as including a 10-cent overprint appears to have been an error.

Note: the tax on ***Domestic Raw Leaf*** - *for Smoking*

was 5¢ per pound in 1918
the *excise duty* was abolished in 1922
the *excise duty* (never printed on the stamp) was 10¢ per pound in 1940
the *excise duty* (never printed on the stamp) was 20¢ per pound in 1942

an additional ***excise tax*** of 8¢ per pound was imposed in 1943
the ***excise tax*** was 20¢ per pound under the Act of 1951
the ***excise tax*** was once again 8¢ per pound under the Act of 1952

From the "Canadian Revenue Newsletter", No. 71, December 2010

Illustrated above, courtesy of **Fritz Angst**, at full size is an unlisted companion to the Lee Brandom **P-183**. This newly-reported item is a green 1-pound Series "C" Raw Leaf Tobacco excise duty stamp with a red **20¢ / EXCISE / TAX** and six red horizontal bars overprinted on an earlier overprint of **8¢ / EXCISE / TAX** in dark blue. The sequence of overprints represents the April 1951 increase in the excise tax on raw leaf from one-half cent to one-and-one-quarter cents per ounce. (*Statutes*, 15 Geo. VI, Chap. 28)

The excise license code cancelling the stamp is **10-40-D**. This code represents "O. Prevost Ltee", who operated as a licensed raw leaf tobacco packer in Joliette, Quebec, from 1943 until at least the late 1970's. The Company's license code was **59-10-D** from 1943 to late 1950 or early 1951, and **10-40-D** thereafter. (*CRN* No. 15, pp. 7-8)

Excise Tax overprints on Raw Leaf Tobacco stamps at the April 1951 rate were current for only one year. In April 1952, the excise tax was reduced to the previous one-half cent per ounce. (*Statutes* - 1 Eliz. II, Chap. 27). The effects of these tax changes were described in the letter from L. A. White, of Customs and Excise that was quoted above.

File path is [c:\ CR - STAMPS \ RL_STAMPS - Canadian Raw Leaf \ 1935 - Series C \ 1 Pound Green,
In MS Word 2007 for Windows 7,
Formatted for a HP CR 1525 Laser Jet,
September 15th 2013- JBH